

Department of the Treasury
Internal Revenue Service

- ▶ Do not send to the IRS. This is not a tax return.
▶ Keep this form for your records.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.

2015

Submission Identification Number (SID) ▶

Taxpayer's name

MICHAEL A. GUADAGNO

Social security number

Spouse's name

KIMBERLY A. GUADAGNO

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2015 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	339,686
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	2	77,322
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	3	60,762
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	4	1,740
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2015, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize [redacted] to enter or generate my PIN [redacted] as my signature on my tax year 2015 electronically filed income tax return.
ERO firm name Enter five digits, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2015 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 04/14/16

Spouse's PIN: check one box only

- ☒ I authorize [redacted] to enter or generate my PIN [redacted] as my signature on my tax year 2015 electronically filed income tax return.
ERO firm name Enter five digits, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2015 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 04/14/16

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2015 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 04/14/16

Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (2015)

For the year Jan 1–Dec. 31, 2015, or other tax year beginning _____, 2015, ending _____, 20

See separate instructions.

Your first name and initial **MICHAEL A.** Last name **GUADAGNO** Your social security number **[REDACTED]**

If a joint return, spouse's first name and initial **KIMBERLY A.** Last name **GUADAGNO** Spouse's social security number **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. **[REDACTED]** Apt. no. **[REDACTED]** **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

[REDACTED] **NJ** **[REDACTED]**

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☒ You ☒ Spouse

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above _____ and full name here. **▶**

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)
MICHAEL F.	GUADAGNO	[REDACTED]	SON	<input type="checkbox"/>
ANDERSON	GUADAGNO	[REDACTED]	SON	<input checked="" type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b **2**

No. of children on 6c who:
• lived with you **2**
• did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above **▶ 4**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 296,413**

8a Taxable interest. Attach Schedule B if required **8a 3,517**

b Tax-exempt interest. Do not include on line 8a **8b 2**

9a Ordinary dividends. Attach Schedule B if required **9a 3,560**

b Qualified dividends **9b 3,490**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **13 -3,000**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** b Taxable amount **15b**

16a Pensions and annuities **16a** b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17 0**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a 22,583** b Taxable amount **20b 19,196**

21 Other income. List type and amount **EXECUTOR FEES** **21 20,000**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **▶ 22 339,686**

Adjusted Gross Income

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN **▶ 31a**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income **▶ 37 339,686**

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300

Married filing jointly or Qualifying widow(er), \$12,600

Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	339,686
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked 1	39a	1
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/>	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	55,886
41	Subtract line 40 from line 38	41	283,800
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	12,160
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	271,640
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	64,543
45	Alternative minimum tax (see instructions). Attach Form 6251	45	12,000
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	76,543
48	Foreign tax credit. Attach Form 1116 if required	48	1
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	1
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	76,542

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	780
63	Add lines 56 through 62. This is your total tax	63	77,322

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	60,762
65	2015 estimated tax payments and amount applied from 2014 return	65	18,300
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	79,062

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,740
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	1,740
b	Routing number XXXXXXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name Personal identification number (PIN) Phone no.

Sign Here

Joint return? See instr. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation **JUDGE**

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation **LTA GOVERNOR**

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid

Preparer Use Only

Print/Type preparer's name P Date **04/14/16** Check ☐ if PTIN self-employed ☐

Firm's name Firm's EIN Phone no.

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2015

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

MICHAEL A. & KIMBERLY A. GUADAGNO

Caution: Do not include expenses reimbursed or paid by others.

**Medical
and
Dental
Expenses**

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5 State and local (check only one box):

- a ☒ Income taxes, or
- b ☐ General sales taxes

5 18,172

- 6 Real estate taxes (see instructions) **6 28,007**

- 7 Personal property taxes **7**

- 8 Other taxes. List type and amount ► **8**

- 9 Add lines 5 through 8 **9 46,179**

**Interest
You Paid**

Note:
Your mortgage
interest
deduction may
be limited (see
instructions).

- 10 Home mortgage interest and points reported to you on Form 1098 **10 5,016**
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► **11**

- 12 Points not reported to you on Form 1098. See instructions for special rules **12 85**

- 13 Mortgage insurance premiums (see instructions) **13**

- 14 Investment interest. Attach Form 4952 if required. (See instructions.) **14**

- 15 Add lines 10 through 14 **15 5,101**

**Gifts to
Charity**

If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **16 5,000**

- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 **17 500**

- 18 Carryover from prior year **18**

- 19 Add lines 16 through 18 **19 5,500**

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20**

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► **21 950**

SEE STATEMENT 1

- 22 Tax preparation fees **22 1,750**

- 23 Other expenses—investment, safe deposit box, etc. List type and amount ► **23**

- 24 Add lines 21 through 23 **24 2,700**

- 25 Enter amount from Form 1040, line 38 **25 339,686**

- 26 Multiply line 25 by 2% (.02) **26 6,794**

- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27 0**

**Other
Miscellaneous
Deductions**

- 28 Other—from list in instructions. List type and amount ► **28**

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$154,950?

☐ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.

☒ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here *** LIMITED BY AGI**

*

29 55,886

SCHEDULE B

(Form 1040 or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2015

Attachment
Sequence No. **08**

Name(s) shown on return

MICHAEL A. & KIMBERLY A. GUADAGNO

Your social security number

Part I
Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

NATIONAL FINANCIAL SERVICES
STEAMBOAT SPRINGS, LLC

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer ▶
- NATIONAL FINANCIAL SERVICES**
NATIONAL FINANCIAL SERVICES
NATIONAL FINANCIAL SERVICES
NATIONAL FINANCIAL SERVICES
TD AMERITRADE
STEAMBOAT SPRINGS, LLC
- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

Note: If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III

Foreign Accounts and Trusts

(See instructions on back.)

- 7a At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶
- 8 During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Yes	No
	X
	X

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2015

Attachment
Sequence No. 12

Name(s) shown on return

MICHAEL A. & KIMBERLY A. GUADAGNO

Your social security number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 0

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (21,411)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -21,411

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2015

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-21,411
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 10px;"> <div style="border-left: 1px solid black; height: 20px; width: 10px;"></div> <div style="border-left: 1px solid black; height: 20px; width: 10px;"></div> </div> </div>	21	(3,000)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2015

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

MICHAEL A. & KIMBERLY A. GUADAGNO

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☒ No

1a Physical address of each property (street, city, state, ZIP code)

A [REDACTED]

B

C

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	365		
B					
C					

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income: **Properties:** **A** **B** **C**

3 Rents received 3 14,400

4 Royalties received 4

Expenses:

5 Advertising 5

6 Auto and travel (see instructions) 6

7 Cleaning and maintenance 7 400

8 Commissions 8

9 Insurance 9 350

10 Legal and other professional fees 10

11 Management fees 11 3,360

12 Mortgage interest paid to banks, etc. (see instructions) 12

13 Other interest 13

14 Repairs 14

15 Supplies 15

16 Taxes 16 2,768

17 Utilities 17 360

18 Depreciation expense or depletion 18 6,482

19 Other (list) ▶ 19

20 Total expenses. Add lines 5 through 19 20 13,720

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 680

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22 680

23a Total of all amounts reported on line 3 for all rental properties 23a 14,400

b Total of all amounts reported on line 4 for all royalty properties 23b

c Total of all amounts reported on line 12 for all properties 23c

d Total of all amounts reported on line 18 for all properties 23d 6,482

e Total of all amounts reported on line 20 for all properties 23e 13,720

24 Income. Add positive amounts shown on line 21. Do not include any losses 24 680

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 680

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. 26 0

If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

For Paperwork Reduction Act Notice, see the separate instructions.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

MICHAEL A. & KIMBERLY A. GUADAGNO

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	STEAMBOAT SPRINGS, LLC	P			
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A	0			
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (j) of line 29a			30	0
31 Add columns (f), (h), and (i) of line 29b			31	0
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	0

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2015

Attachment Sequence No. 19

Department of the Treasury
Internal Revenue Service

(99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name

MICHAEL A. GUADAGNO
KIMBERLY A. GUADAGNO

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	OC	B	
g	Enter the name of the foreign country or U.S. possession ▶	VARIOUS			
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				
	DIVIDENDS & INTEREST				
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related:				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other ded. (attach stmt.)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued										
		In foreign currency				In U.S. dollars						
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))		
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties			(q) Interest	
A	1099 TAX							2				2
B												
C												
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶											8	2

For Paperwork Reduction Act Notice, see instructions.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	2	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		2
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	5	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	5	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	281,632	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20		64,543
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)	21		1
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	22		1

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		
28	Enter the smaller of line 20 or line 27	28		1
29	Reduction of credit for international boycott operations. See instructions for line 12	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30		1

Form 1116

ALT. MIN. TAX
Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2015

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service

(99)

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name

MICHAEL A. GUADAGNO
KIMBERLY A. GUADAGNO

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **US UNITED STATES****Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A OC	B OC	C	
1a Gross income from sources within country shown above and of the type checked above (see instructions):	VARIOUS	VARIOUS		
DIVIDENDS & INTEREST	8			1a 8
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)	15			
e Gross income from all sources (see instructions)	357,086	357,086		
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 8

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued										
		In foreign currency				In U.S. dollars						
		Taxes withheld at source on:				Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))		
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties			(q) Interest	
A	1099 TAX						2					2
B												
C												
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8		2

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2015)

DAA

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	2	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		2
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	8	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	8	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	327,466	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	20		76,544
21	Multiply line 20 by line 19 (maximum amount of credit)	21		2
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	22		2

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		
28	Enter the smaller of line 20 or line 27	28		2
29	Reduction of credit for international boycott operations. See instructions for line 12	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30		2

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

2015

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

MICHAEL A. & KIMBERLY A. GUADAGNO

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	283,800
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	46,179
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	0
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions	6	894
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	1
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$246,250, see instructions.)	28	329,086

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2015, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$119,200 . . . \$53,600 Married filing jointly or qualifying widow(er) . . . 158,900 . . . 83,400 Married filing separately . . . 79,450 . . . 41,700 If line 28 is over the amount shown above for your filing status, see instructions.	29	40,853
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	288,233
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.	31	76,544
32	Alternative minimum tax foreign tax credit (see instructions)	32	2
33	Tentative minimum tax. Subtract line 32 from line 31	33	76,542
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	64,542
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	12,000

For Paperwork Reduction Act Notice, see your tax return instructions.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	288,233
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	3,490
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	3,490
40	Enter the smaller of line 36 or line 39	40	3,490
41	Subtract line 40 from line 36	41	284,743
42	If line 41 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result	42	76,020
43	Enter: <ul style="list-style-type: none"> \$74,900 if married filing jointly or qualifying widow(er), \$37,450 if single or married filing separately, or \$50,200 if head of household. 	43	74,900
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	268,150
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0
46	Enter the smaller of line 36 or line 37	46	3,490
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	
48	Subtract line 47 from line 46	48	3,490
49	Enter: <ul style="list-style-type: none"> \$413,200 if single \$232,425 if married filing separately \$464,850 if married filing jointly or qualifying widow(er) \$439,000 if head of household 	49	464,850
50	Enter the amount from line 45	50	0
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	268,150
52	Add line 50 and line 51	52	268,150
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	196,700
54	Enter the smaller of line 48 or line 53	54	3,490
55	Multiply line 54 by 15% (.15)	55	524
56	Add lines 47 and 54	56	3,490
57	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	57	0
58	Subtract line 56 from line 46	58	
59	Multiply line 57 by 20% (.20)	59	
60	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	60	
61	Add lines 41, 56, and 57	61	
62	Subtract line 59 from line 36	62	76,544
63	Multiply line 60 by 25% (.25)	63	
64	Add lines 42, 55, 58, and 61	64	76,997
65	If line 36 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result	65	
66	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	66	76,544

Additional Medicare Tax

OMB No. 1545-0074

2015

Department of Treasury
Internal Revenue Service

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

Attachment
Sequence No. 71

Name(s) shown on return

MICHAEL A. & KIMBERLY A. GUADAGNO

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	320,339	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	320,339	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		70,339
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7		633

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000	
10	Enter the amount from line 4	10	320,339	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		0
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15	250,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		0
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		633
----	--	----	--	-----

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,645	
20	Enter the amount from line 1	20	320,339	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,645	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		

Net Investment Income Tax— Individuals, Estates, and Trusts

► Attach to your tax return.

OMB No. 1545-2227

2015

Attachment
Sequence No. 72Department of the Treasury
Internal Revenue Service (99)

► Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

MICHAEL A. & KIMBERLY A. GUADAGNO

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions)

☐ Section 6013(h) election (see instructions)

☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	3,517
2	Ordinary dividends (see instructions)		2	3,560
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	-3,000
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	4,077

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b	218	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	218
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	218

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	3,859
Individuals:			
13	Modified adjusted gross income (see instructions)	13	339,686
14	Threshold based on filing status (see instructions)	14	250,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	89,686
16	Enter the smaller of line 12 or line 15	16	3,859
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	147
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2015)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

2015

Attachment
Sequence No. 88

Name(s) shown on return

Identifying number

MICHAEL A. & KIMBERLY A. GUADAGNO

Part I 2015 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a 680

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c 75,674

d Combine lines 1a, 1b, and 1c

1d -74,994

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b))

3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

3c 25,247

d Combine lines 3a, 3b, and 3c

3d -25,247

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4 -100,241

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.5 Enter the **smaller** of the loss on line 1d or the loss on line 4

5 74,994

6 Enter \$150,000. If married filing separately, see instructions

6 150,000

7 Enter modified adjusted gross income, but not less than zero (see instructions)

7 320,490

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6

8

9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

10 Enter the **smaller** of line 5 or line 9

10 0

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11

12 Enter the loss from line 4

12

13 Reduce line 12 by the amount on line 10

13

14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

14

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total

15 680

16 **Total losses allowed from all passive activities for 2015.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

16 680

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
CONDOMINIUM APARTMENT	680		75,674		74,994
Total. Enter on Form 8582, lines 1a, 1b, and 1c	680		75,674		

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
STEAMBOAT SPRINGS, LLC			25,247		25,247
Total. Enter on Form 8582, lines 3a, 3b, and 3c			25,247		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CONDOMINIUM APARTMENT	SCH E1	74,994	0.7481	74,994
STEAMBOAT SPRINGS, LLC	SCH E2	25,247	0.2519	25,247
Total		100,241	1.00	100,241

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CONDOMINIUM APARTMENT	SCH E1	75,674	74,994	680
Total		75,674	74,994	680

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
STEAMBOAT SPRINGS, LLC					
Form or schedule and line number to be reported on (see instructions):					
SCH E2					
1a Net loss plus prior year unallowed loss from form or schedule	25,237				
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-		25,237	0.9996	25,237	0
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule	10				
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-		10	0.0004	10	0
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total		25,247	1.00	25,247	0

Form **8582**

AMT VERSION
Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

OMB No. 1545-1008

2015Attachment
Sequence No. **88**Department of the Treasury
Internal Revenue Service

(99)

Name(s) shown on return

Identifying number

MICHAEL A. & KIMBERLY A. GUADAGNO**Part I 2015 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a 680

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c 75,593

d Combine lines 1a, 1b, and 1c

1d -74,913

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b))

3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

3c 25,689

d Combine lines 3a, 3b, and 3c

3d -25,689

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4 -100,602

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the **smaller** of the loss on line 1d or the loss on line 4

5 74,913

6 Enter \$150,000. If married filing separately, see instructions

6 150,000

7 Enter modified adjusted gross income, but not less than zero (see instructions)

7 320,490

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6

8

9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

10 Enter the **smaller** of line 5 or line 9

10 0

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11

12 Enter the loss from line 4

12

13 Reduce line 12 by the amount on line 10

13

14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

14

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total

15 680

16 Total losses allowed from all passive activities for 2015. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

16 680

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2015)

DAA

AMT VERSION

MICHAEL A. & KIMBERLY A. GUADAGNO

Form 8582 (2015)

Page **2**

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
CONDOMINIUM APARTMENT	680		75,593		74,913
Total. Enter on Form 8582, lines 1a, 1b, and 1c	680		75,593		

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
STEAMBOAT SPRINGS, LLC			25,689		25,689
Total. Enter on Form 8582, lines 3a, 3b, and 3c			25,689		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CONDOMINIUM APARTMENT	SCH E1	74,913	0.7446	74,913
STEAMBOAT SPRINGS, LLC	SCH E2	25,689	0.2554	25,689
Total		100,602	1.00	100,602

AMT VERSION

MICHAEL A. & KIMBERLY A. GUADAGNO


Form 8582 (2015)

Page **3**

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CONDOMINIUM APARTMENT	SCH E1	75,593	74,913	680
Total	▶	75,593	74,913	680

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
STEAMBOAT SPRINGS, LLC					
Form or schedule and line number to be reported on (see instructions): SCH E2					
1a Net loss plus prior year unallowed loss from form or schedule ▶	25,679				
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		25,679	0.9996	25,679	0
Form or schedule and line number to be reported on (see instructions): 					
1a Net loss plus prior year unallowed loss from form or schedule ▶	10				
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		10	0.0004	10	0
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶		25,689	1.00	25,689	0

Form **8582** (2015)

Federal Statements

Statement 1 - Schedule A, Line 21 - Unreimbursed Employee Expenses

<u>Description</u>	<u>Amount</u>
BAR FEES	\$ 450
CONTINUING LEGAL EDUCATION	500
TOTAL	<u>\$ 950</u>

Federal Statements

State of New Jersey

Form W-2, Box 12

Description	Amount
COST OF GROUP TERM LIFE INSURANCE COVERAGE OVER 50,000	\$ 3,251
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE	26,351
TOTAL	<u>\$ 29,602</u>

State of New Jersey

Form W-2, Box 14 - Other

Description	Amount
SECTION 414 (H) CONTRIBUTIONS	\$ 15,919
MEDICAL PORTION IRC 125 BENEFIT SUBJ 2% GROSS INC: NJ	10,601
TOTAL	<u>\$ 26,520</u>

Form 1040, Line 8b - Tax-exempt Interest

Payer	Amount
NATIONAL FINANCIAL SERVICES [REDACTED]	\$ 2
TOTAL	<u>\$ 2</u>

Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends
STEAMBOAT SPRINGS, LLC	\$ 150	\$ 80
NATIONAL FINANCIAL SERVICES [REDACTED]	1,054	1,054
NATIONAL FINANCIAL SERVICES [REDACTED]	392	392
NATIONAL FINANCIAL SERVICES [REDACTED]	188	188
NATIONAL FINANCIAL SERVICES [REDACTED]	1,035	1,035
TD AMERITRADE	741	741
TOTAL	<u>\$ 3,560</u>	<u>\$ 3,490</u>

Federal Statements

State of New Jersey

Form W-2, Box 12

Description	Amount
COST OF GROUP TERM LIFE INSURANCE COVERAGE OVER 50,000	\$ 833
TOTAL	\$ 833

State of New Jersey

Form W-2, Box 14 - Other

Description	Amount
SECTION 414 (H) CONTRIBUTIONS	\$ 8,008
TOTAL	\$ 8,008

Federal Statements

Schedule A, Line 5 - State and Local Taxes

Description	Amount
STATE WITHHOLDING ON W-2S	\$ 18,172
TOTAL INCOME TAXES*	18,172
GENERAL SALES TAX	2,555
TOTAL SALES TAXES	2,555

*INCOME TAXES ARE BEING DEDUCTED

Schedule A, Line 6 - Real Estate Taxes

Description	Amount
MONMOUTH BEACH	\$ 28,007
TOTAL	\$ 28,007

Schedule A, Line 10 - Home Mortgage Interest & Points From Form 1098

Description	Amount
VALLEY NATIONAL BANK	\$ 5,016
TOTAL	\$ 5,016

Schedule A, Line 12 - Points Not Reported on Form 1098

Description	Amount
VALLEY NATIONAL BANK	\$ 85
TOTAL	\$ 85

Schedule A, Line 16 - Charitable Contributions by Cash or Check

Description	Amount
CASH CONTRIBUTIONS	\$ 4,860
\$0.14/MILE * 1,000 MILES	140
TOTAL	\$ 5,000

Federal Statements

CONDOMINIUM APARTMENT

Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
INSURANCE (RENT, 1)	\$ 350		\$ 350
TOTAL	\$ 350		\$ 350

CONDOMINIUM APARTMENT

Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
REAL ESTATE TAXES	\$ 2,768		\$ 2,768
TOTAL	\$ 2,768		\$ 2,768

Federal Statements

Passive Income - OC

Form 1116 line 1a - Gross Income From Sources Within Country

Description	A	B	C
FOREIGN QUALIFIED DIVIDENDS	\$	\$	\$
FOREIGN QUALIFIED DIVS TAXED AT 15%	15		
X ADJUSTMENT FACTOR (0.3788)	6		
OTHER FOREIGN GROSS INCOME			
1116 FOREIGN GROSS INCOME	15		
- 1116 FOREIGN QUALIFIED DIVIDENDS	15		
	0	0	
TOTAL	6	0	

Passive Income - OC

Form 1116 line 3e - Gross Income from All Sources

Description	Amount
1040 LINES 7-11, 15B-16B, 19-20B, 21	\$ 342,686
GROSS SCH E RENTAL INCOME	14,400
TOTAL	\$ 357,086

Passive Income - OC

Form 1116 line 4a - Apportioned Home Mortgage Interest

Description	A	B	C
1116 LINE 3D GROSS FRGN SOURCE INCOME	\$ 15	\$	\$
LESS APPORTIONED 2555 INCOME, IF ANY			
GROSS FOREIGN SOURCE INCOME	15		
1116 LINE 3E ALL SOURCES GROSS INCOME	357,086		
LESS FORM 2555 EXCLUDED INCOME, IF ANY			
GROSS INCOME FROM ALL SOURCES	357,086		
GROSS FOREIGN INC/GROSS INC ALL SOURCES			
GROSS INC APPORTION FACTOR A 0.0000			
SCHEDULE A HOME MORTGAGE INTEREST	5,021		
1116 LINE 4A HOME MORTGAGE INTEREST	0		
(MORT INT X APPORTIONMENT FACTOR)			

Passive Income - OC

AMT Form 1116 line 1a - Gross Income From Sources Within Country

Description	A	B	C
FOREIGN QUALIFIED DIVIDENDS	\$	\$	\$
FOREIGN QUALIFIED DIVS TAXED AT 15%	15		
X ADJUSTMENT FACTOR (0.5357)	8		

Federal Statements

Passive Income - OC

AMT Form 1116 line 1a - Gross Income From Sources Within Country (continued)

Description	A	B	C
OTHER FOREIGN GROSS INCOME	\$ 15	\$	\$
1116 FOREIGN GROSS INCOME	15		
- 1116 FOREIGN QUALIFIED DIVIDENDS	0	0	
TOTAL	8	0	

Passive Income - OC

AMT Form 1116 line 3e - Gross Income from All Sources

Description	Amount
1040 LINES 7-11, 15B-16B, 19-20B, 21	\$ 342,686
GROSS SCH E RENTAL INCOME	14,400
TOTAL	\$ 357,086

Passive Income - OC

AMT Form 1116 line 4a - Apportioned Home Mortgage Interest

Description	A	B	C
1116 LINE 3D GROSS FRGN SOURCE INCOME	\$ 15	\$	\$
LESS APPORTIONED 2555 INCOME, IF ANY			
GROSS FOREIGN SOURCE INCOME	15		
1116 LINE 3E ALL SOURCES GROSS INCOME	357,086		
LESS FORM 2555 EXCLUDED INCOME, IF ANY			
GROSS INCOME FROM ALL SOURCES	357,086		
GROSS FOREIGN INC/GROSS INC ALL SOURCES			
GROSS INC APPORTION FACTOR A 0.0000			
AMT HOME MORTGAGE INTEREST	5,021		
1116 LINE 4A HOME MORTGAGE INTEREST	0		
(MORT INT X APPORTIONMENT FACTOR)			

Federal Statements

Form 6251, Line 19 - Passive Activities

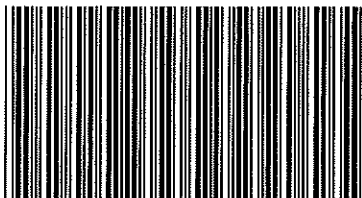
Description	Form/ Sch	AMT Inc/Loss	Regular Inc/Loss	Difference Line 19
CONDOMINIUM APARTMENT	SCH E1	\$ 0	\$ 0	\$ 0
STEAMBOAT SPRINGS, LLC	SCH E2	0	0	0
TOTAL		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Federal Statements

Form 8582, Passive Activity Income and Allowed Losses

Activity Name	Screen	Unit #	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Unallowed Loss	Allowed Loss	Form Location
CONDOMINIUM APARTMENT	E	1	\$ 680	\$	\$ 75,674	\$ 74,994	\$ 680	SCH E PART I
STEAMBOAT SPRINGS, LLC	K-1	1			25,237	25,237		SCH E PART II
STEAMBOAT SPRINGS, LLC	K-1	1			10	10		4797 PART II
TOTAL			\$ 680	\$ 0	\$ 100,921	\$ 100,241	\$ 680	

NJ-1040
2015
Page 1



040MP01150

STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

For Privacy Act Notification, See Instructions
For Tax Year Jan. - Dec. 2015 or Other Tax Year
Beginning _____, 20 ____ Month Ending _____, 20 ____
On-line Federal Extension Confirmation # _____

GUADAGNO MICHAEL A & KIMBERLY A

NJ



Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

> _____ > _____
Your Signature Date Spouse/CU Partner's Signature (If filed jointly both must sign)

Fill in if NJ-1040-O is enclosed

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 11)

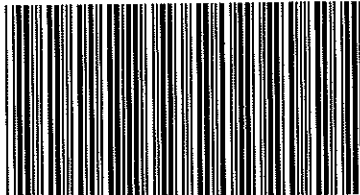
Paid Preparer's Signature Federal Identification Number
Firm's Name Federal Employer Identification Number

Pay amount on Line 56 in full. Write Social Security number(s) on check or money order and make payable to: STATE OF NEW JERSEY - TGI

Mail your return in the envelope provided and affix the appropriate mailing label.

If you have an amount due on Line 56, enclose your check and NJ-1040-V payment voucher with your return and use the label for PO Box 111.

If not, use the label for PO Box 555.
You may also pay by e-check or credit card. See instruction page 11.



040MP02150

NJ-1040 (2015)

PAGE 2

GUADAGNO MICHAEL A & KIMBERLY A

Residency Status IF YOU WERE A NEW JERSEY RESIDENT FOR ONLY PART OF THE TAXABLE YEAR GIVE THE PERIOD OF NEW JERSEY RESIDENCY
FROM TO

FILING STATUS

1. SINGLE
2. MARRIED/CU COUPLE FILING JOINT RETURN **X**
3. MARRIED/CU COUPLE FILING SEPARATE RETURN
4. HEAD OF HOUSEHOLD
5. QUALIFYING WIDOW(ER)/SURVIVING CU PARTNER

CHECKBOXES FOR EXEMPTIONS

REGULAR SPOUSE/CU PARTNER **X** DOMESTIC PARTNER
AGE 65 OR OLDER YOURSELF **X** SPOUSE/CU PARTNER
BLIND/DISABLED YOURSELF SPOUSE/CU PARTNER

EXEMPTIONS

6. REGULAR 2
7. AGE 65 OR OVER 1
8. BLIND OR DISABLED
9. NUMBER OF QUALIFIED DEPENDENT CHILDREN 2
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE 1
12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8, AND 11) 4
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10) 2

DEPENDENT'S INFORMATION FROM LINES 9 AND 10 (ATTACH RIDER IF MORE THAN FOUR)

LAST NAME, FIRST NAME, MIDDLE INITIAL

A. GUADAGNO MICHAEL F
B. GUADAGNO ANDERSON

SOCIAL SECURITY NUMBER

BIRTH YEAR

1995
2000

HEALTH INS IND

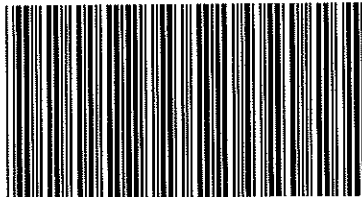
GUBERNATORIAL ELECTIONS FUND

DO YOU WISH TO DESIGNATE \$1 OF YOUR TAXES FOR THIS FUND?

YES NO **X**
YES NO **X**

IF JOINT RETURN, DOES YOUR SPOUSE/CU PARTNER WISH TO DESIGNATE \$1?

14.	WAGES, SALARIES, TIPS, AND OTHER EMPLOYEE COMPENSATION (ENCL W-2) BE SURE TO USE STATE WAGES FROM BOX 16 OF YOUR W-2(S) (SEE INSTR.)	14.	330940	.
15A.	TAXABLE INTEREST INCOME (SEE INSTRUCTIONS) (ENCLOSE FEDERAL SCHEDULE B IF OVER \$1,500)	15A.		.
15B.	TAX EXEMPT INTEREST INCOME (SEE INSTRUCTIONS) (ENCLOSE SCHEDULE) DO NOT INCLUDE ON LINE 15A	15B.	19	.
16.	DIVIDENDS	16.	3410	.
17.	NET PROFITS FROM BUSINESS (SCHEDULE NJ-BUS-1, PART 1, LINE 4) (ENCLOSE COPY OF FEDERAL SCHEDULE C, FORM 1040)	17.		.
18.	NET GAINS FROM DISPOSITION OF PROPERTY (SCHEDULE B, LINE 4)	18.		.
19A.	PENSIONS, ANNUITIES, AND IRA WITHDRAWALS (SEE INSTRUCTION PAGE 20)	19A.		.
19B.	EXCLUDABLE PENSIONS, ANNUITIES, AND IRA WITHDRAWALS	19B.		.
20.	DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME (SCH. NJ-BUS-1, PART II, LINE 4) (SEE INSTR. PAGE 24) (ENCLOSE SCH. NJ-K-1 OR FEDERAL SCH. K-1)	20.		.
21.	NET PRO RATA SHARE OF S CORP. INCOME (SCH. NJ-BUS-1, PART III, LINE 4) (SEE INSTR. PAGE 24) (ENCLOSE SCH. NJ-K-1 OR FEDERAL SCH. K-1)	21.		.
22.	NET GAIN OR INCOME FROM RENTS, ROYALTIES, PATENTS & COPYRIGHTS (SCHEDULE NJ-BUS-1, PART IV, LINE 4)	22.	680	.
23.	NET GAMBLING WINNINGS (SEE INSTRUCTION PAGE 24)	23.		.
24.	ALIMONY AND SEPARATE MAINTENANCE PAYMENTS RECEIVED	24.		.
25.	OTHER (ENCLOSE SCHEDULE) (SEE INSTRUCTION PAGE 24)	25.	20000	.
26.	TOTAL INCOME (ADD LINES 14, 15A, 16, 17, 18, 19A, AND 20 THROUGH 25)	26.	355030	.
27A.	PENSION EXCLUSION (SEE INSTRUCTION PAGE 25)	27A.		.
27B.	OTHER RETIREMENT INCOME EXCLUSIONS (SEE WORKSHEET AND INSTRUCTION PAGE 26)	27B.		.
27C.	TOTAL EXCLUSION AMOUNT (ADD LINE 27A AND LINE 27B)	27C.		.
28.	NEW JERSEY GROSS INCOME (SUBTRACT LINE 27C FROM LINE 26) (SEE INSTRUCTION PAGE 27)	28.	355030	.
29.	TOTAL EXEMPTION AMOUNT (SEE INSTRUCTION PAGE 27 TO CALCULATE AMOUNT) (PART YEAR RESIDENTS SEE INSTRUCTION PAGE 6)	29.	7000	.
30.	MEDICAL EXPENSES (SEE WORKSHEET AND INSTRUCTION PAGE 27)	30.	3500	.
31.	ALIMONY AND SEPARATE MAINTENANCE PAYMENTS	31.		.
32.	QUALIFIED CONSERVATION CONTRIBUTION	32.		.
33.	HEALTH ENTERPRISE ZONE DEDUCTION	33.		.
34.	ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT (SCHEDULE NJ-BUS-2, LINE 11)	34.		.
35.	TOTAL EXEMPTIONS AND DEDUCTIONS (ADD LINES 29 THROUGH 34)	35.	10500	.
36.	TAXABLE INCOME (SUBTRACT LINE 35 FROM LINE 28) IF ZERO OR LESS, MAKE NO ENTRY	36.	344530	.



040MP03150

GUADAGNO MICHAEL A & KIMBERLY A

1022

37A. TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)
37B. BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)
37C. COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)
38. PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)
39. NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY
40. TAX (FROM TAX TABLES, PAGE 53)
41. CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS
41A. JURISDICTION CODE (SEE INSTRUCTIONS)
42. BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)
43. SHELTERED WORKSHOP TAX CREDIT
44. BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)
45. USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO
46. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX
46A. CHECK IF FORM 2210 IS ENCLOSED
47. TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)
48. TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)
49. PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)
50. NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2014 TAX RETURN
51. NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)
51B. CHECK THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT
51C. CHECK THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT
52. EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)
53. EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)
54. EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)
55. TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)
56. IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE
IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT
57. IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT
DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:
58. YOUR 2016 TAX
59. NEW JERSEY ENDANGERED WILDLIFE FUND
60. NEW JERSEY CHILDREN'S TRUST FUND
61. NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND
62. NEW JERSEY BREAST CANCER RESEARCH FUND
63. U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND
64. OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 40)
64C. DESIGNATION CODE
65. TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)
66. REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)

37A. 28007 .
37B. .
37C. .
38. 10000 .
39. 334530 .
40. 17267 .
41. .
41A. .
42. 17267 .
43. .
44. 17267 .
45. 0 .
46. .
46A. .
47. 17267 .
48. 18172 .
49. .
50. .
51. .
51B. .
51C. .
52. .
53. .
54. .
55. 18172 .
56. .
57. 905 .
58. .
59. .
60. .
61. .
62. .
63. .
64. .
64C. .
65. .
66. 905 .

DIRECT DEPOSIT INFORMATION

dd1. REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)
dd2. ACCOUNT TYPE ('C' FOR CHECKING, 'S' FOR SAVINGS)
dd3. FILL IN THE CHECKBOX IF REFUND IS GOING TO AN ACCOUNT OUTSIDE THE UNITED STATES
dd4. ROUTING NUMBER
dd5. ACCOUNT NUMBER

dd1.
dd2.
dd3.
dd4.
dd5.

4

dnm. DO NOT MAIL INDICATOR
pa. POWER OF ATTORNEY INDICATOR
pdr. PRESIDENTIAL DISASTER RELIEF INDICATOR

dnm.
pa.
pdr.

X

NEW JERSEY GROSS INCOME TAX
BUSINESS INCOME SUMMARY SCHEDULE

2015

Name(s) as shown on Form NJ-1040 MICHAEL A. & KIMBERLY A. GUADAGNO			Your Social Security Number [REDACTED]	
--	--	--	---	--

PART I		NET PROFITS FROM BUSINESS			List the net profit (loss) from business(es). See instructions.
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)		
1.					
2.					
3.					
4.	Net Profit of (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17. If loss, make no entry on Line 17.)		4.		

PART II		DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME			List the distributive share of income (loss) from partnership(s). See instructions.
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)		
1.	STEAMBOAT SPRINGS, LLC	[REDACTED]			
2.					
3.					
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 20. If loss, make no entry on Line 20.)		4.		

PART III		NET PRO RATA SHARE OF S CORPORATION INCOME			List the pro rata share of income (usable loss) from S corporation(s). See instructions.
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)		
1.					
2.					
3.					
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21. If loss, make no entry on Line 21.)		4.		

PART IV		NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS			List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)	
1.	[REDACTED]	[REDACTED]	1	680	
2.					
3.					
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22. If loss, make no entry on Line 22.)		4.	680	

New Jersey Statements

Form NJ-1040 - Other Income

<u>Description</u>	<u>Amount</u>
EXECUTOR FEES	\$ 20,000
TOTAL	\$ 20,000

Filing Instructions

Form 763 - Virginia Nonresident Income Tax Return

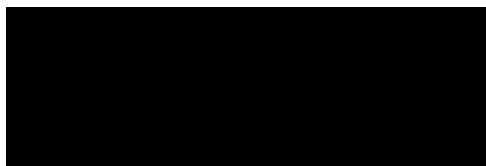
Taxable Year Ended December 31, 2015

Name: Michael A. & Kimberly A. Guadagno

Date Due: May 2, 2016

Remittance: None is required. No amount is due or overpaid.

Signature: Sign and date Form VA-8879, Virginia Individual Income Tax E-file Signature Authorization. Return it as soon as possible to:



Other: Your return is being filed electronically. Do not mail Form 763.

COPY

VA-8879

Virginia Department
of TaxationVirginia Individual Income Tax e-File Signature
AuthorizationTax Year
2015DO NOT SEND THIS VA-8879 TO THE VA DEPT OF TAXATION OR THE IRS.
IT MUST BE MAINTAINED IN YOUR FILES!

IRS Submission Identification Number (SID)

Your Name MICHAEL A. GUADAGNO		B Your Social Security Number [REDACTED]
Spouse's Name KIMBERLY A. GUADAGNO		A Spouse's Social Security Number [REDACTED]
Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)		339,686
2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9)		320,475
3. Taxable Income (Form 760CG, Line 16; 760PY, Line 17, columns A & B; Form 763, Line 16)		277,915
4. Virginia Income Tax (Form 760CG, Line 19; 760PY, Line 18, columns A & B; Form 763, Line 19)		
5. Withholding (Form 760CG, Line 20a & b; 760PY, Lines 20a & 20b; Form 763, Lines 20a & 20b)		
6. Amount you Owe (Form 760CG, Line 37; Form 760PY, Line 37; Form 763, Line 37)		
7. Refund (Form 760CG, Line 38; 760PY, Line 38; Form 763, Line 38)		

Part II Declaration of Taxpayer and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending December 31, 2015, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation (The Department) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to the Department. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, the direct deposit of my refund or direct debit of my tax due. In choosing either direct deposit or direct debit, I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

Taxpayer's PIN: check one box only

☒ I authorize the ERO named below to enter my e-File PIN [REDACTED] as my signature on my 2015 e-filed Virginia individual income tax return.
Do not enter all zeros

ERO Firm Name

☐ I will enter my e-File PIN as my signature on my 2015 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature

Date 04/14/16

Spouse's PIN: check one box only

☒ I authorize the ERO named below to enter my e-File PIN [REDACTED] as my signature on my 2015 e-filed Virginia individual income tax return.
Do not enter all zeros

ERO Firm Name

☐ I will enter my e-File PIN as my signature on my 2015 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's Signature

Date 04/14/16

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN: Enter your six-digit EFIN followed by your five digit self-selected PIN. [REDACTED]

Do not enter all zeros

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2015 Virginia individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Virginia's publication Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2015). EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

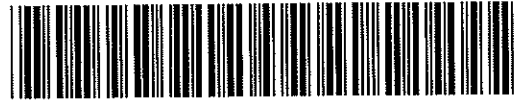
ERO's Signature

Date 04/14/16

763

2015 Virginia Nonresident Income Tax Return

Due May 2, 2016



Page 1

Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

First Name MICHAEL	MI A	Last Name GUADAGNO	Suffix	Your Social Security Number [REDACTED]	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only) KIMBERLY	MI A	Last Name GUADAGNO	Suffix	Spouse's Social Security Number [REDACTED]	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route) [REDACTED]			Your Birth Date (mm-dd-yyyy) 02/16/1947		
City, Town or Post Office [REDACTED]			State NJ	ZIP Code [REDACTED]	Spouse's Birth Date (mm-dd-yyyy) 04/13/1959
State of Residence NJ	Important - Name of Virginia City or County in which principal place of business, employment or income source is located. [REDACTED]				Locality Code [REDACTED]
<input type="checkbox"/> Amended Return <input type="checkbox"/> Check if Result of NOL <input type="checkbox"/> Dependent on Another's Return <input type="checkbox"/> Name(s) or Address Different than Shown on 2014 VA Return <input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman <input type="checkbox"/> Overseas on Due Date <input type="checkbox"/> EIC Claimed on federal return \$ _____ .00					

Check Applicable Boxes

Filing Status Enter Filing Status Code in box below.

Code
2

- 1 = Single, Federal head of household? YES ☐
 2 = Married, Filing Joint Return - both must have Virginia income
 3 = Married, Spouse Has No Income From Any Source
 4 = Married, Filing Separate Returns

If Filing Status 3 or 4, enter spouse's SSN in the Spouse's Social Security Number box at top of form and, enter Spouse's Name _____

Exemptions Add Sections 1 and 2. Enter the sum on Line 13.

You	Spouse if Filing Status 2 or 3	Total Section 1		
1	1	2		
x \$930 =		3720		
You 65 or over	Spouse 65 or over	You Blind	Spouse Blind	Total Section 2
1				1
x \$800 =				800

1	Adjusted Gross Income from federal return - Not federal taxable income	1	339,686	00
2	Additions from Schedule 763 ADJ, Line 3.	2	2	00
3	Add Lines 1 and 2.	3	339,688	00
4	Age Deduction (See instructions and the Age Deduction Worksheet). You	4a		00
	Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b. Spouse	4b		00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5	19,196	00
6	State income tax refund or overpayment credit reported as income on your federal return.	6		00
7	Subtractions from Schedule 763 ADJ, Line 7.	7	17	00
8	Add Lines 4a, 4b, 5, 6 and 7.	8	19,213	00
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	320,475	00
10	Itemized Deductions. See instructions.	10	55,886	00
11	State and local income taxes claimed from federal Schedule A, if claiming itemized deductions.	11	17,886	00
12	If claiming itemized deductions subtract Line 11 from Line 10 or enter standard deduction amount.	12	38,000	00
13	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	13	4,520	00
14	Deductions from Schedule 763 ADJ, Line 9.	14	40	00
15	Add Lines 12, 13, and 14.	15	42,560	00
16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16	277,915	00
17	Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only)	17	0.0	%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17).	18		00
19	Income Tax from Tax Table or Tax Rate Schedule	19	0	00

LTD

\$ _____

--	--	--	--	--	--



Your Name MICHAEL A. & KIMBERLY A. GUADAGNO	Your SSN [REDACTED]
---	------------------------

20a	Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099 and VK-1.	20a		00
20b	Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099 and VK-1.	20b		00
21	2015 Estimated Tax Payments	21		00
22	2014 overpayment credited to 2015 estimated tax	22		00
23	Extension Payment - submitted using Form 7601P.	23		00
24	Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	24		00
25	Total credits from Schedule OSC.	25		00
26	Credit for Political Contributions	26		00
27	Credits from Schedule CR, Section 5, Line 1A.	27		00
28	Total payments and credits. Add Lines 20a through 27.	28		00
29	If Line 19 is larger than Line 28, enter the difference. This is the INCOME TAX YOU OWE .	29		00
30	If Line 28 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT .	30		00
31	Amount of overpayment on Line 30 to be CREDITED TO 2016 ESTIMATED INCOME TAX.	31		00
32	Virginia College Savings Plan Contributions from Schedule VAC, Part I, Line 6	32		00
33	Other Voluntary Contributions from Schedule VAC, Section II, Line 14	33		00
34	Addition to Tax, Penalty and Interest from enclosed Schedule 763 ADJ, Line 21.	34		00
35	Consumer's Use Tax. You may be liable if sales tax was not paid on Internet or other purchases. See instructions.	35		00
36	Add Lines 31 through 35.	36		00
37	If you owe tax on Line 29, add Lines 29 and 36 - OR - If you have an overpayment on Line 30 and Line 36 is larger than Line 30, enter the difference. AMOUNT YOU OWE . Enclose payment or pay at www.tax.virginia.gov . Check here if paying by credit or debit card - See instructions. <input type="checkbox"/>	37	0	00
38	If Line 30 is larger than Line 36, subtract Line 36 from Line 30. This is the amount to be REFUNDED TO YOU .	38		00

If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT	Your Bank Routing Transit Number	Your Bank Account Number	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
Domestic Accounts Only	[REDACTED]	[REDACTED]		
No International Deposits				

Nonresident Allocation Percentage

1.	Wages, salaries, tips, etc.	
2.	Interest income.	
3.	Dividends.	
4.	Alimony received.	
5.	Business income or loss.	
6.	Capital gain or loss/capital gain distributions.	
7.	Other gains or losses.	
8.	Taxable pensions, annuities and IRA distributions.	
9.	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	
10.	Farm income or loss.	
11.	Other income.	
12.	Interest on obligations of other states from Schedule 763 ADJ, Line 1.	
13.	Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3.	
14.	TOTAL - Add Lines 1 through 13 and enter each column total here.	
15.	Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. Compute percentage to one decimal place (e.g., 5.4%). Enter on Page 1, Line 17.	

A - All Sources		B - Virginia Sources	
1	296,413	00	00
2	3,517	00	00
3	3,560	00	00
4		00	00
5		00	00
6	(3,000)	00	00
7		00	00
8		00	00
9		00	00
10		00	00
11	20,000	00	00
12	2	00	00
13		00	00
14	320,492	00	0
15			0.0 %

☒ I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer.

☐ I agree to obtain my Form 1099-G at www.tax.virginia.gov.

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature	Your Phone Number	Date	04/14/16	
Spouse's Signature (If a joint return, both must sign)	Spouse's Phone Number	Preparer's PTIN	Vendor Code	
Preparer's Name	Preparer's Phone Number	Filing Election Code	Office Use Only	
Firm's Name (or Yours if Self-Employed)				

2015 Virginia Schedule 763 ADJ (Form 763 ADJ)

Page 1



Your Name MICHAEL A. & KIMBERLY A. GUADAGNO	Your SSN <div style="background-color: black; width: 100px; height: 20px;"></div>
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Additions to Adjusted Gross Income

1. Interest on obligations of other states, exempt from federal income tax, but not from state tax.	1	2 00
2. Other additions to adjusted gross income.		
2a. Fixed Date Conformity addition - See instructions	2a	00
2b - 2c. Refer to the Form 763 instructions for Other Addition Codes.		
2b <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	2b	00
2c <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	2c	00
3. Total Additions. Add Lines 1, 2a - 2c. Enter here and on Form 763, Line 2.	3	2 00

Subtractions from Adjusted Gross Income

4. Income (interest, dividends or gains) from obligations or securities of the U.S. exempt from state income tax, but not from federal tax.	4	17 00
5. Disability income reported as wages (or payments in lieu of wages) on your federal return. If claiming this subtraction you cannot also claim Age Deduction. Claim the one that benefits you most.		
5a. Enter <u>YOUR</u> disability subtraction on 5a.	5a	00
5b. Enter <u>SPOUSE's</u> disability subtraction on 5b, if claiming Filing status 2	5b	00
6. Other Subtractions as provided in instructions		
6a. Fixed Date Conformity subtraction. See instructions	6a	00
6b - 6d. Refer to the Form 763 instructions for Other Subtraction Codes.		
6b <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	6b	00
6c <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	6c	00
6d <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	6d	00
7. Total Subtractions. Add Lines 4, 5a, 5b, and 6a - 6d. Enter here and on Form 763, Line 7.	7	17 00

Deductions from Virginia Adjusted Gross Income

8. Refer to the Form 763 instructions for Deduction Codes.		
8a <div style="border: 1px solid black; padding: 2px 10px;">111</div>	8a	40 00
8b <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block;"></div>	8b	00
8c <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block;"></div>	8c	00
9. Total Deductions. Add Lines 8a - 8c. Enter here and on Form 763, Line 14	9	40 00

Avoid delays - If completed, submit Schedule 763 ADJ with Form 763



Your Name MICHAEL A. & KIMBERLY A. GUADAGNO	Your SSN [REDACTED]
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Tax Credit for Low-Income Individuals or Virginia Earned Income Credit - SEE INSTRUCTIONS

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
	Yourself		00
	Spouse		00
	Dependent		00
	Dependent		00
10.	If more than 4 exemptions, enclose schedule listing the name, SSN & VAGI. Enter total Family Guideline Income here.		00
11.	Enter the total number of exemptions reported in the table above. Next, go to the Poverty Guidelines Table shown in the Form 763 instruction book for this Line to see if you qualify for this credit		0
12.	If you qualify, enter the number of personal and dependent exemptions reported on your Form 763 (see instructions)		
13.	Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the Tax Credit for Low-Income Individuals, but claimed an Earned Income Credit on your federal return, enter \$0 and proceed to Line 14		0 00
14.	Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0		0 00
15.	Multiply Line 14 by 20% (.20)		00
16.	Enter the greater of Line 13 or Line 15		00
17.	Compare the amount on Line 16 above to the amount of tax on Form 763, Line 19. Enter the lesser of the two amounts here and on Form 763, Line 24. This is your credit amount.		00

Addition to Tax, Penalty and Interest

18.	Addition to tax. Check if addition came from: <input type="checkbox"/> Form 760C <input type="checkbox"/> Form 760F	00
19.	Penalty <input type="checkbox"/> Late Filing Penalty <input type="checkbox"/> Extension Penalty	00
20.	Interest (accrued on the tax you owe)	00
21.	Total Addition to Tax, Penalty and Interest (add Lines 18 - 20). Enter here and on Form 763, Line 34	00